

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK

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In re:

Chapter 7

ARTHUR O. ANDERSON,

Case No. 8-10-70260-reg

Debtor.

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HYDROGROWERS INC.,

Adv. Proc. No. 8-10-08136-  
reg

JAN RIOS,  
ALAN RIOS,  
JOHN GOTTLIEB, and  
GUY GERIG,

Plaintiffs,

v.

ARTHUR O. ANDERSON,

Defendant.

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**Judgment**

For the reasons set forth in the Court's Memorandum Decision dated November 9, 2011, the Debtor's discharge is denied pursuant to § 727(a)(3) and (a)(4)(A). The Court also finds that the Defendant committed defalcation while acting in a fiduciary capacity pursuant to § 523(a)(4) when he disposed of the mold purchased by Hydrogrowers for his own benefit. Therefore, any

monetary benefit the Debtor received from the disposition of the molds is deemed a non-dischargeable debt due and owing to the Plaintiffs. The remainder of the claims are dismissed.

Dated: Central Islip, New York  
November 9 , 2011

By: /s/ **Robert E. Grossman**  
Robert E. Grossman  
United States Bankruptcy Judge